



COMDTINST 5370.9C  
17 OCT 2007

# COMMANDANT INSTRUCTION 5370.9C

Subj: FINANCIAL DISCLOSURE REPORTS

Ref: (a) Standards of Ethical Conduct, COMDTINST M5370.8 (series)

- PURPOSE.** This Instruction establishes the procedures for filing, reviewing, evaluating, and storing public and confidential financial disclosure reports. These procedures are intended to define the overall process governing the financial disclosure system for the U.S. Coast Guard consistent with statutory and regulatory requirements, and do not reiterate the detailed requirements established by the Office of Government Ethics (OGE) in 5 C.F.R. Part 2634, or the instructions for filers that are contained in the Public Financial Disclosure Report (PFDR), SF-278, the Confidential Financial Disclosure Report (CFDR), OGE 450, and the Certificate of No New Interest, OGE 450-A.
- ACTION.** Area, district, and sector commanders, commanders of maintenance and logistics commands, commanding officers of integrated support commands, commanding officers of headquarters units, assistant commandants for directorates, Judge Advocate General and special staff elements at Headquarters shall ensure compliance with the provisions of this Instruction. Internet release is authorized.
- DIRECTIVES AFFECTED.** Financial Disclosure Reports, COMDTINST M5370.9B is cancelled.
- BACKGROUND.** Section 208 of Title 18, U.S. Code, is a criminal conflict of interest statute that prohibits all officers and employees of the Executive Branch of the United States Government from knowingly participating personally and substantially, in an official capacity, in any particular matter that will have a direct and predictable affect on that individual's personal financial interests. Reference (a) extends that prohibition to enlisted members. Public and confidential financial disclosure, which under the provisions of 5 C.F.R. Part 2634 is mandatory for certain categories of personnel, serves to prevent conflict of interest problems by providing for

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a systematic review of the financial interests of covered personnel. These reports assist the Coast Guard in administering its ethics program and providing counseling to its personnel.

5. APPLICABILITY. This Instruction applies to all Coast Guard personnel who are required to file or review a PFDR or CFDR.
6. PROGRAM OVERSIGHT. The Judge Advocate General of the Coast Guard (COMDT (CG-094)), is responsible for the formulation of policy and procedures for the financial disclosure reporting system, and is the final authority in the Coast Guard for resolving any conflicts of interest identified through the financial disclosure reporting system. Commandant (CG-0944) administers the financial disclosure reporting system for Commandant (CG-094).
7. PUBLIC FINANCIAL DISCLOSURE REPORTS (PFDR).
  - a. Personnel Required to File.
    - (1) Every Senior Executive Service (SES) employee;
    - (2) Every Coast Guard and Public Health Service officer whose pay grade (not frocked grade) is 0-7 or higher;
    - (3) Every Administrative Law Judge (ALJ) appointed under 5 U.S.C. § 3105; and,
    - (4) Every Coast Guard and Public Health Service officer who is nominated for any pay grade, 0-7 or higher, or any position requiring Senate confirmation.
  - b. Filing Requirements.
    - (1) Nominee PFDR. Officers nominated for grades O-7 through O-10 or for certain statutory positions must file a Nominee PFDR with Commandant (CG-0921) by the date established by Commandant (CG-0921). This requirement is in addition to any Incumbent PFDR that the officer may already be required to file.
    - (2) New Entrant PFDR. Any employee assuming an SES or ALJ position must file a New Entrant PFDR with Commandant (CG-094) within 30 days of assuming that position. Exception: If the employee moves from one covered PFDR position to another within 30 days, he or she is not required to file a New Entrant PFDR. However, the employee is required to submit a copy of his or her most recent Incumbent PFDR to Commandant (CG-094) within 30 days of assuming the new position.
    - (3) Incumbent PFDR. Any person who performs duties in a PFDR position in excess of 60 days during a calendar year must file an Incumbent PFDR with Commandant (CG-094) between 1 January and 15 May of the following year, except that the Judge Advocate General will file with the Department of Homeland Security (DHS), Designated Agency Ethics Official (DAEO).
    - (4) Termination and Combined PFDRs. All PFDR Incumbents retiring/leaving the Coast Guard must file a Termination PFDR with Commandant (CG-094) (except for the Judge Advocate

General who files with the DHS DAEO during the 30 day period immediately following retirement or termination of service. However, if the filer is retiring within 90 days of 15 May, the filer may submit a consolidated Incumbent and Termination PFDR (Combined PFDR), upon approval of Commandant (CG-094), or DHS DAEO in the case of a retiring Judge Advocate General (requires the granting of a good cause extension from the normal 15 May filing deadline). A Termination PFDR is not required if within 30 days of a filer's retirement or termination from Coast Guard service the individual assumes another PFDR filing position.

- (5) Coast Guard Detailees. Commandant (CG-0944) will coordinate with the other federal agency to ensure that Coast Guard detailees properly file their PFDRs.

c. Reviewing Officials.

- (1) Commandant (CG-0944), DHS DAEO and (for all 0-9 & 0-10 nominees) the OGE Director review Nominee PFDRs.
- (2) The DHS DAEO is the Reviewing Official for the Incumbent, Termination and Combined PFDRs filed by the Coast Guard Judge Advocate General.
- (3) Commandant (CG-0944), Deputy Judge Advocate General and the Judge Advocate General are the Reviewing Officials for Coast Guard Incumbent, Termination and Combined PFDRs.

- d. Filing Extensions. Commandant (CG-094) may approve an Incumbent, Termination or Combined PFDR filing extension for good cause for up to 90 days. Extensions will not be granted for New Entrant or Nominee PFDRs.
- e. Late Filing Fee. If an Incumbent, Termination, or Combined PFDR is filed more than thirty days after: 1) the date such report is initially required to be filed, or 2) the last day of any filing extension period, whichever is later, a \$200 fee must be paid by the filer in accordance with 5 C.F.R. § 2634.704. All fees will be remitted to the General Treasury of the United States. Commandant (CG-094) can waive the fee in extraordinary circumstances.
- f. Completing the PFDR. PFDR filers can obtain the PFDR form, with instructions, by contacting their servicing ethics attorney or by visiting the Ethics and Standards of Consent web page on CG Central, or by visiting the Office of Government Ethics web site at <http://www.usoge.gov>. All PFDRs must be typed. Handwritten PFDRs are not authorized. Instructions for completing the PFDR are included on the form itself. Enclosure (1) contains helpful hints for PFDR filers and reviewers.
- g. Reviewing Process. Reviewers examine each PFDR for completeness and for actual or potential conflicts of interest and other related violations of law, regulation or executive order in accordance with 5 C.F.R. § 2634.605. If the report is not sufficient to make a meaningful conflict analysis or is otherwise deficient, the reviewer will contact the filer to request any necessary information. Each Reviewing Official shall certify the PFDR by signature and date

once it is determined that each required item has been completed and that on the basis of the information contained in the report the filer is in compliance with applicable laws and regulations.

- h. PFDR Storage and Public Availability. All finally-reviewed PFDRs must be kept on file by Commandant (CG-0944) for six (6) years. During that six-year period, all PFDRs must be made available for public review in accordance with 5 C.F.R. § 2634.603. Members of the public asking to review a PFDR must submit a request using OGE Form 201. At the end of the six-year storage period, the PFDR must be destroyed.

8. CONFIDENTIAL FINANCIAL DISCLOSURE REPORTS (CFDR).

- a. Personnel Required to File. By December each year, Commandant (CG-0944) shall publish an updated listing of all Coast Guard CFDR Filing Positions based upon the guidance in 5 C.F.R. Part 2634, Subpart 1, and CFDR filing position information provided by CFDR Reviewing Officials and field legal offices. In broad terms, the following classes of uniformed and civilian personnel occupy CFDR filing positions:
  - (1) Personnel in positions involving duties requiring personal and substantial participation through the making of decisions or the exercise of significant judgment in one or more of the following Government actions:
    - (a) Contracting or procurement;
    - (b) Administering or monitoring grants, subsidies, licenses or other benefits;
    - (c) Regulating or auditing any non-Federal entity;
    - (d) Performing other activities having a direct and substantial economic effect on the interests of any non-Federal entity; or,
  - (2) Personnel who hold a position in which they are required to file a CFDR in order to avoid involvement in a real or apparent conflict of interest, and to carry out the purpose of any statute, executive order, rule or regulation applicable to, or administered by, that employee.
  - (3) Personnel who are "acting" in positions described in paragraphs 8.a.(1) and 8.a.(2) for 60 or more days during the CFDR reporting period (the 12-month period that ends on 31 December of each year).
  - (4) Special Government Employees:
    - (a) Public members of Federal Advisory Committees (the term "advisory committee" refers to any committee, board, commission, council, conference, panel, task force, or other similar group which is established by statute or reorganization plan, established or utilized by the President, or established by one or more agencies in the interest of obtaining advice or recommendations for the President or one or more agencies or officers of the Federal Government).

- (b) Certain members of the Coast Guard Reserve (Reserve) may be Special Government Employees, but are not required to file CFDRs based solely on their status in the Reserves. However, a CFDR must be filed by a Reserve member if his or her Coast Guard job description would otherwise require the filing of a CFDR based on the criteria described in paragraph 8.a.(1), (2), or (3).
- (5) Source Selection Officials and members of Source Selection Evaluation Boards on major systems acquisitions, as defined by the Major Systems Acquisition Manual, COMDTINST M4150.2 (series). Source Selection Officials or members of Source Selection Evaluation Boards who have already completed a CFDR for the year in question may submit a copy of their most recent CFDR, with any changes noted on the report.
- b. Exclusions from Filing Requirements. Notwithstanding the provisions of paragraph 8.a., a CFDR is not required if the duties of the position are such that the possibility that the position holder will be involved in a real or apparent conflict of interest is *remote*. Additionally, a CFDR is not required if the position involves a *low level of responsibility* where there is a substantial degree of supervision and review over the position, or any potential conflict of interest would have an *inconsequential* effect on the integrity of the Government. For example, a CFDR should generally not be required for personnel who are micro purchasers who make annual purchases totaling less than the simplified acquisition threshold (currently \$100,000 at paragraph 2.101 of the Federal Acquisition Regulation), provided they perform no other duties that would independently require filing. Reviewing Officials shall determine whether an exclusion applies to a particular position.
  - c. Reviewing Officials.
    - (1) Assistant Commandants for Directorates, the Judge Advocate General, Area Commanders, Maintenance and Logistics Commanders, District Commanders, and Commanders of Headquarters and Maintenance and Logistics Command units having legal officers or attorney-advisors are Reviewing Officials for CFDRs filed by members of their offices or commands.
    - (2) Assistant Commandants for Directorates also act as Reviewing Officials for all Headquarters units within their cognizance that do not have a legal officer or attorney-advisor. For those units that do have a legal officer or attorney-advisor, the Assistant Commandant is the Reviewing Official for the unit Commanding Officer only.
    - (3) Reviewing Officials may delegate, in writing, their substantive and administrative responsibilities under this Instruction to an appropriate level subordinate.
    - (4) The Reviewing Official for Source Selection Officials, members of Source Evaluation Boards and public members of Federal Advisory Committees shall be the Reviewing Official having cognizance over the activities of the committee, board, or major systems acquisition to which they are assigned (unless another procedure is established in writing, and approved by Commandant (CG-094)).

d. Submission Requirements. Reviewing Officials, or their delegees, shall identify members of their offices and commands who are required to file CFDRs and shall ensure that New Entrant and Annual CFDRs are filed within the time constraints set forth below:

- (1) New Entrant CFDRs. New Entrant CFDRs must be submitted to the Reviewing Official, or delegee, within 30 days of assuming a CFDR filing position.
  - (a) Reviewing Officials may require that prospective Source Selection Officials, members of Source Evaluation Boards, or prospective public members of Advisory Committees file their CFDR prior to serving in such positions to insure that there are no insurmountable ethics concerns.
  - (b) Federal Advisory Committee public members who serve multi-year terms must file a New Entrant CFDR upon appointment and re-appointment only.
  - (c) **Filing Exception:** If the filer moves from one CFDR position to another within 30 days, he or she is not required to file a New Entrant CFDR. However, the filer is required to submit a copy of his or her most recent annual CFDR to the Reviewing Official with any changes noted on the CFDR.
- (2) Acting New Entrant CFDRs. New Entrant CFDRs must be submitted to the Reviewing Official by personnel who are "acting" in positions identified in paragraphs 8.a.(1) and 8.a.(2) for 60 or more days during the CFDR reporting period. These personnel must file new Entrant CFDRs within 15 days of the 61st day in which they acted in CFDR positions. **Exception:** If the filer already has a current CFDR on file, he or she is not required to complete a New Entrant CFDR.
- (3) Annual CFDRs. An Annual CFDR must be submitted to the Reviewing Official during the period from 1 January to 15 February of each year by every CFDR filer holding a filing position as of 31 December who performed the duties of his or her position for a period in excess of 60 days during the calendar year.
- (4) Unlike PFDRs, there is no Termination or Combined CFDR. When a person leaves a CFDR filing position that person files no Termination or Combined CFDR. Unless a person holds a CFDR filing position on 31 December, there is no requirement to file an Annual CFDR.

e. Filing Extensions.

- (1) Extensions for New Entrant CFDRs will normally not be granted, absent extraordinary circumstances, since an extension defeats the purpose of performing an initial conflict of interest check.
- (2) Reviewing Officials may grant an extension of time of up to 90 days from the due date for Annual CFDRs, for good cause shown.

f. Completing the CFDR.

- (1) Filers can access the CFDR form (OGE-450) at the Ethics & Standards of Conduct web page at CG Central, or by visiting the Office of Government Ethics web site at <http://usoge.gov>, or by contacting their servicing ethics office. CFDR forms can be typed or handwritten. Enclosure (2) contains helpful hints for CFDR filers and reviewers.
- (2) Filers required to file an Annual CFDR may be eligible to file a Certificate of No New Interests (OGE 450-A) in lieu of an OGE Form 450. In order to use the OGE 450-A, the filer must be able to correctly answer all of the questions that appear on the OGE Form-450-A.  
**NOTE:** All filers must use the long form, OGE-450, beginning in calendar year (CY) 2008 and every 4<sup>th</sup> year thereafter. Qualifying filers may use the short form, OGE 450-A, in all other years. The OGE 450-A, when used, is due at the same time as a long form OGE form 450.

g. Review Procedures.

- (1) A Reviewing Official may designate an Intermediate Reviewer to receive and/or conduct an initial review of the CFDR. However, there is no requirement that an Intermediate Reviewer be assigned. Reviewing Officials shall notify all filers within their area of cognizance as to where they should file their reports. All Reviewing Officials or their Intermediate Reviewers must indicate on the CFDR the date that person received the CFDR from the filer.
  - (a) An Intermediate Reviewer will normally be the filer's Commanding Officer, office chief or assigned legal officer.
  - (b) When the filer is assigned to work on a major systems acquisition, Reviewing Officials may assign the Contracting Officer for that acquisition to be the Intermediate Reviewer.
  - (c) A legal review is required for all CFDRs submitted by public members of Federal Advisory Committees. The Intermediate Reviewer for these reports will be the Assistant Ethics Official who provides legal advice to the Reviewing Official having cognizance over the activities of the committee.
- (2) The Reviewing Official and the Intermediate Reviewer (if assigned) shall examine the report to determine, to his or her satisfaction, that each required item is completed; and no interest or position disclosed on the report violates or appears to violate any applicable provision of Chapter 11 of Title 18, United States Code; the Ethics in Government Act of 1978, as amended; the Standards of Ethical Conduct for Employees of the Executive Branch, 5 C.F.R. Part 2635; or any applicable DHS or Coast Guard directive. By OGE regulation, every CFDR review must be conducted within 60 days of the date the CFDR is filed.
- (3) Assistant Ethics Officials identified in reference (a) as district legal officers, chiefs of legal divisions in maintenance and logistics commands, legal officers or attorney-advisors assigned to Headquarters and maintenance and logistics command units, and the Commandant (CG-0944) shall provide legal advice to Reviewing Officials on matters related to the CFDR system and the resolution of any conflicts of interest identified during the

CFDR review process. The Reviewing Official or the Intermediate Reviewer may consult with appropriate Ethics Officials to make the determination described in paragraph 8.g.(2) above.

- (4) If either the Intermediate Reviewer or the Reviewing Official believes that additional information is required, he or she shall request the filer to submit such information by a specified date not to exceed 15 days from the date of the request. This additional information shall be made a part of the CFDR.
  - (5) If assigned, the Intermediate Reviewer, after completing his or her review of the report, shall sign and date the CFDR in the space provided, and shall advise the Reviewing Official of any potential conflicts of interest, errors, omissions or other discrepancies in the CFDR. The Intermediate Reviewer need not audit the report to ascertain whether the disclosures are correct. Disclosures shall be taken at face value as correct unless there is a patent omission or ambiguity or the Intermediate Reviewer has independent knowledge of matters outside the report. For Certificates of No New Interest (OGE 450-A), the Intermediate Reviewer shall simply note the date the form was received. The Intermediate Reviewer shall forward the CFDR or OGE 450-A to the Reviewing Official within 15 days of his/her receipt of it, unless otherwise directed by the Reviewing Official.
  - (6) If the Reviewing Official concludes, on the basis of the information disclosed in the CFDR and any additional information submitted, that the CFDR meets the requirements discussed in paragraph 8.g.(2) above, he or she shall certify the report by signature and date. The Reviewing Official need not audit the report to ascertain whether the disclosures are correct. Disclosures shall be taken at face value as correct unless there is a patent omission or ambiguity or the official has independent knowledge of matters outside the report. For Certificates of No New Interest (OGE 450-A), the Reviewing Official shall merely indicate the date the form was received (if an Intermediate Reviewer has not already done so).
- h. Conflict of Interest Determination. If, after consultation with the appropriate Ethics Official, the Reviewing Official concludes that information disclosed in the report and any additional information creates a real or potential conflict of interest, the Reviewing Official shall:
- (1) Notify the filer of that conclusion;
  - (2) Afford the filer an opportunity for personal consultation, if practicable;
  - (3) Determine what remedial action should be taken; and,
  - (4) Notify the filer in writing of the required remedial action and that such action must be taken within 90 days of notification.
- i. Remedial Action. The Reviewing Official shall consider both the interests of the filer and the needs of the service and require the least burdensome remedial action adequate to resolve the actual conflict of interest or potential conflict of interest. The filer shall take remedial action within 90 days of notification. The filer shall document that the remedial action has been taken, as directed by the Reviewing Official. If the filer complies with the remedial action



recommended by the Reviewing Official, the Reviewing Official shall indicate in the comment section of the CFDR the remedial action taken. The Reviewing Official shall then sign and date the report. Remedial actions include:

- (1) Divestiture of the conflicting interest;
- (2) Execution of a written statement of recusal/disqualification;
- (3) Establishment of a qualified blind or diversified trust under the Reform Act and 5 C.F.R. Part 2634, Subpart D;
- (4) Voluntary transfer, reassignment, limitation of duties, or resignation of filer;
- (5) Resignation from a position with a non-Federal business or other entity; or,
- (6) Obtaining a waiver under 18 U.S.C. § 208.

j. Confidentiality. The information provided by filers on a CFDR is not subject to public release under the provisions of 5 U.S.C. App. 4 § 107. Therefore, CFDRs and the information they contain are exempt from being released to the public under exemption (b)(3) of the Freedom of Information Act (FOIA), 5 U.S.C. § 552. CFDRs may contain sensitive commercial and financial information, as well as personal and private information, and thus may also be exempt from disclosure under exemptions (b)(4) and (b)(6) of the FOIA. CFDRs will be maintained by the Reviewing Official or designee in accordance with the Privacy Act, 5 U.S.C. § 552a, as required by the Freedom of Information and Privacy Acts Manual, COMDTINST M5260.3 (series); and the Information and Life Cycle Management Manual, COMDTINST M5212.12 (series), for a period of six years (per 5 C.F.R. § 2634.604), then must be destroyed. The CFDRs should be locked in a filing cabinet for safekeeping. Coast Guard personnel shall not publicly release the CFDRs or the information that the reports contain except pursuant to an order issued by a Federal court, or as provided by the Privacy Act and OGE/GOVT-2 Government-wide executive branch Privacy Act system of records.

k. Reports. Annually, Commandant (CG-094) must provide PDFR/CFDR data to the DHS DAEO as part of Office of Government Ethics requirements. Commandant (CG-0944) notifies Headquarters PFDR Program Coordinators and field Legal Officers regarding CFDR program data requirements. Additionally, Commandant (CG-0944) annually requests separate CFDR Program Internal Controls data from Headquarters CFDR Program Coordinators and field legal officers.

9. REQUESTS FOR CHANGES. Units and individuals may recommend changes to this Instruction by writing via the chain of command to Commandant (CG-0944), U.S. Coast Guard Headquarters, Washington, DC 20593-0001.

10. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS. Environmental considerations were examined in the development of this Instruction and have been determined to be not applicable.
11. FORMS/REPORTS. The forms called for in this Instruction are available in USCG Electronic Forms on the Standard Workstation or on the Internet:  
<http://www.uscg.mil/ccs/cit/cim/forms1/welcome.htm> or Intranet:  
<http://cgweb2.comdt.uscg.mil/CGFORMS/welcome.htm>. Reports shall be submitted in accordance with paragraph 8.k above.

ROBERT PAPP /S/  
Vice Admiral, U.S. Coast Guard  
Chief of Staff

Encl: (1) Helpful Hints for PFDR Filers and Reviewers  
(2) Helpful Hints for CFDR Filers and Reviewers

**HELPFUL HINTS FOR PFDR FILERS AND REVIEWERS**  
**(see instructions on SF-278 for complete requirements)**

**COVER PAGE**

Annual Public Financial Disclosure Reports (PFDR) must not be dated any earlier than January 1<sup>st</sup>. Termination PFDRs must not be dated any earlier than the filer's last day of service in the position.

**SCHEDULE A**

- Filers must ordinarily report every underlying investment held in an Individual Retirement Account (IRA) or other retirement plan (such as a 401K) if it meets either of the reporting thresholds -- a fair market value exceeding \$1,000 at the close of the reporting period or over \$200 of income during the reporting period.
- Accrued income, even if deferred or exempt for tax purposes, is reportable, and the amount of such income (or exact amount if required) must be listed. For example, an IRA invested in a bank deposit account that accrues \$400 in interest during the covered period must be reported since the accrued income exceeds \$200.
- The full specific name of each reported mutual fund, not just the fund's family name, must be provided. For instance, "Fidelity investment fund" is not specific enough; "Fidelity Magellan Fund" should be indicated if that is the full name of the particular fund held. If known, the filer should include the ticker symbol for listed stocks and mutual funds, to assist the reviewer.
- Asset valuations reported should reflect each asset's value at the close of the reporting period. For an Annual PFDR, if an asset was completely sold before the end of the calendar year, the value checked under Block B, Valuation of Assets, should be "None." Any reportable income (i.e. income exceeded \$200) during the period of time covered would be recorded under Block C. If there was no reportable income during the period, the asset would not need to be reported at all in Schedule A.
- When the "other" column is used to describe a type of income, the actual amount of income must be reported. This includes any earned income other than that derived from current U.S. Government employment. However, in the case of a spouse's earned income, the source, but not the amount (except for honoraria), has to be reported.

**SCHEDULE B, PART I: TRANSACTIONS**

- If bank or brokerage statements are included as part of Annual or Termination PFDRs, they must reflect transactions (and income for Schedule A) with the necessary details for the entire reporting period, not solely for the last month or quarter of the period. Assets held must also be shown as of the end of the appropriate reporting period for Schedule A.

- When sales are recorded on Schedule B, make certain that Schedule A reflects any corresponding capital gains, dividends and interest realized (if over \$200).

#### **SCHEDULE B, PART II: GIFTS, REIMBURSEMENTS, AND TRAVEL EXPENSES**

- Free attendance at a widely attended gathering (such as a Coast Guard Foundation Award dinner) constitutes a gift, and must be reported on Schedule B if the value of the gift exceeds \$285 (include value of gift to spouse if accompanied by spouse to event).

#### **SCHEDULE C, PART I: LIABILITIES**

- Generally, any reportable liabilities that exceed \$10,000 at any time during the reporting period must be reported with the category of value for the highest amount owed indicated. This section is not limited to those liabilities that exceed \$10,000 at the conclusion of the reporting period (except for revolving charge accounts). For example, if rental property is sold during the reporting period, the mortgage must still appear on Schedule C, if the mortgage exceeded \$10,000 at any time during the reporting period.

#### **SCHEDULE C, PART II: AGREEMENTS AND ARRANGEMENTS**

- Termination filers must report any arrangements that they have made for future employment.

#### **SCHEDULE D**

- The outside positions reported must include positions held at any time during the reporting period, even those from which the individual may have resigned before the close of the reporting period.

#### **MISCELLANEOUS**

- Ensure that all sections of the report are complete. If a filer has nothing to report for an applicable Schedule, ensure that the "None" box is checked.
- Ensure that all report pages, including any attachments, are numbered, and that the filer's name appears on each page.

**HELPFUL HINTS FOR CFDR FILERS AND REVIEWERS**  
**(see instructions on SF-278 for complete requirements)**

**MISCELLANEOUS**

- The "Instructions for OGE Form 450, Confidential Financial Disclosure Report," which are attached to the blank form, contain information and definitions necessary for properly completing the form. **Filers and reviewers should read these instructions carefully.**
- If filer has nothing to report in a part of the OGE Form 450, the NONE box to the left of the part should be checked. Writing "N/A" in the blanks is not acceptable. If the filer does not check NONE, the reviewer will have to contact the filer to verify information.
- Ensure that all report pages, including any attachments, are numbered and that the filer's name appears on each page.

**TOP SECTION**

- Under "Reporting Status," "New Entrant" should be checked if filer is newly assuming a position that requires filing of an OGE Form 450 (generally, new entrants file within 30 days of assuming that type of position). Otherwise, if filing is done during the fall reporting cycle, "Annual" should be checked.
- Filer must SIGN AND DATE the OGE Form 450 or it must be returned as incomplete. Filer must not date an Annual CFDR prior to October 1 because the reporting period covers the 12-month period ending September 30.

**PART I: ASSETS AND INCOME**

- Should include information about the filer, as well as spouse and dependent children (if applicable).
- The filer must provide the complete name of each asset or source of income, (including the underlying assets within IRA/401K/Pensions, if the filer controls the investments). For instance, "Fidelity investment fund" is not specific enough; "Fidelity Magellan Fund" should be indicated if that is the full name of the particular fund held. If known, the filer should include the ticker symbol for listed stocks and mutual funds, to assist the reviewer.
- If an income-producing asset was not held at the close of the reporting period, the "X if no longer held" column should be checked.
- If non-federal pension is listed, agreement should be reported on Part IV (Agreements and Arrangements).
- Trusts--assets must be reported unless Excepted Trust.
- If any other earned income from an outside position is reported, position must be reported on Part III.

- Ensure that all assets and income sources on prior report still held during this reporting period are shown in this part (to facilitate review, should report them in the same order).

## **Part II: LIABILITIES**

- Should include information about filer, as well as spouse and dependent children (if applicable).
- All liabilities shown on prior report that carried over into this period should be listed, if they had a value greater than \$10,000 at any time during the reporting period.

## **Part III: OUTSIDE POSITIONS**

- Should only include the filer's outside positions (not those of spouse or dependent children).
- Other than the listed exclusions, which appear to the left of Part III, any position held during the year, other than a Government position, must be reported, whether or not the filer received compensation.
- Filer should write "comp" in the last column if he or she received compensation, and "not comp" if he or she did not.
- If the filer received over \$200 in compensation, this must also be reported under Part 1.

## **Part IV: AGREEMENTS AND ARRANGEMENTS**

- Should only include the filer's own agreements and arrangements (not spouse's or dependent children's).
- Filer must provide the terms and conditions of any agreement or arrangement that filer has regarding future employment, payments from a former employer, or participation in an employee benefit plan, other than the Government's plans. "Parties" are the persons or companies with whom filer has the agreements or arrangements. For example, if filer has a pension, it should be reported here, as well as in Part 1.

## **Part V: GIFTS AND TRAVEL REIMBURSEMENT**

- Should include information about filer, as well as spouse and dependent children (if applicable).
- Filer does not have to report a gift or reimbursement that spouse or dependent children receive if it is received totally independently from filer; e.g., a gift or reimbursement the spouse receives solely because of his/her job or professional pursuits.
- Free attendance at a widely attended gathering (such as a Coast Guard Foundation Award dinner), constitutes a gift, and must be reported on Schedule B if the value of the gift exceeds \$285 (include value of gift to spouse if accompanied by spouse to event).